



# ABSTRACT OF THE DISCLOSURE

A semiconductor integrated circuit has a CMOS transistor formed on a first conductivity type semiconductor film provided on a first conductivity type supporting substrate through an embedded insulating film. Thermal oxidation is conducted to form a LOCOS for element separation between transistors in the semiconductor film. A gate oxide film of a second conductivity type transistor is formed over the insulating film. A first conductivity type impurity region is formed between the gate oxide film and the embedded insulating film in a region where the second conductivity type transistor is to be formed. A first conductivity type impurity region having a higher density than that of the first conductivity type impurity region is formed in a middle depth portion of the semiconductor film serving as the proximal region to a drain in the first conductivity type impurity region. A polysilicon film is formed on the gate oxide film and etching the polysilicon film so as to form a gate electrode of the second conductivity type transistor. Ion implantation is performed through the gate electrode so as to form a second conductivity type impurity region in each of a source region and a drain region.